DECLARATION and POWER OF ATTORNEY

ATTORNEY'S DOCKET NO.: PHNL031353

Zip Code

State or Country
The Netherlands

Belgium

					E LHAF 02 1222	
My resident libelieve linames are listed b	am the original, first and elow) of the subject matt od for audio signal pro	ind citizenship are as stat sole inventor (if only one er which is claimed and fo	name is listed below)	or an original, fir	st joint inventor (if plural ntion entitled	
is attached here	to.					
was filed on		as Application S	as Application Serial No.		and was amended on (if applicable).	
amended by the am I acknowle Code of Federal Re I hereby cla inventor's certificate date before that of t	endment(s) referred to a dge the duty to disclose i gulations, §1.56(a). aim foreign priority benef	bove. Information which is mate its under Title 35, United Iso identified below any fo	rial to patentability of the	his application in	n, including the claims, as a ccordance with Title 37, lication(s) for patent or r's certificate having a filing	
COUNTRY APP. NUMBER			DATE OF FILING		PRIORITY CLAIMED	
			(DATE, MONTH, YEAR)		UNDER 35 U.S.C. 119	
Europe	03104210.4	14 Novem	per 2003		YES	
PRIOR UNITED STATES APPLICATION(S) APPLICATION SERIAL NUMBER FILIN		FILING DATE	NG DATE		STATUS (PATENTED, PENDING, ABANDONED)	
are believed to be tr are punishable by fi	rue; and further that these ne or imprisonment, or b	nerein of my own knowled e statements were made oth, under Section 1001 of application or any paten	with the knowledge tha of Title 18 of the United	at willful false sta	ade on information and belief atements and the like so made nd that such willful false	
POWER OF ATTOR transact all business	RNEY: As a named inver in the Patent and Trade	ntor, I hereby appoint the emark Office connected the	following attorney(s) an nerewith. (list name and	nd/or agent(s) to d registration nu	o prosecute this application and imber)	
Jack E. Haken, Reg Michael E. Marion, I						
Edward M. Blocker,	Reg. No. 30,245					
SEND CORRESPONDENCE TO: Corporate Patent Counsel;			DIRECT TELEPHONE CALLS TO:			
U.S. Philips Corporation; 580 White Plains Road;			(name and telephone No.)			
Tarrytown, NY 10591			(914) 332-0222			
		1000				
Dated:		Inventor's S	ignature:			
Full Name of Last Name First Name				Middle Name		
Inventor	MACOURS	Christophe		Marc Country of Citizenship		
Residence &	City	State or Foreign Country		Country of C	Juzensnip	

The Netherlands

B-3001 Leuven

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Atty. Docket

CHRISTOPHE M. MACOURS

NL 031353

Serial No.

Group Art Unit

Filed: CONCURRENTLY

Ex.

SYSTEM AND METHOD FOR AUDIO SIGNAL PROCESSING

Commissioner for Patents Alexandria, VA 22313-1450

APPOINTMENT OF ASSOCIATES

Sir:

The undersigned Attorney of Record hereby revokes all prior appointments (if any) of Associate Attorney(s) or Agent(s) in the above-captioned case and appoints:

Laurie E. Gathman

(Registration No. 37,520)

c/o U.S. PHILIPS CORPORATION, Intellectual Property Department, P.O. Box 3001, Briarcliff Manor, New York 10510, his Associate Attorney(s)/Agent(s) with all the usual powers to prosecute the above-identified application and any division or continuation thereof, to make alterations and amendments therein, and to transact all business in the Patent and Trademark Office connected therewith.

ALL CORRESPONDENCE CONCERNING THIS APPLICATION AND THE LETTERS PATENT WHEN GRANTED SHOULD BE ADDRESSED TO THE UNDERSIGNED ATTORNEY OF RECORD.

Respectfully

Michael E. Marion, Reg. 32,266

Attorney of Record

Dated at Briarcliff Manor, New York this December 12, 2003